December 1, 1995



CORNING

Mr. William E. Muno US EPA Region 5 77 West Jackson Boulevard Chicago, IL 60604-3590

Re: Unilateral Administrative Order

Albion-Sheridan Township Landfill Superfund Site

Albion, Michigan

Dear Mr. Muno:

Corning Incorporated has reviewed the Unilateral Administrative Order issued by Region V of the Environmental Protection Agency.

Corning has no objection to the Order, and its effective date of December 11, 1995. Thank you.

Yours truly,

Andrea Kojm Thomas Assistant Counsel

Andrea Kojn Thomas

cc: Steve Mason, US EPA
Leah Evison, US EPA
Ceil Price, Cooper Industries
George Davis, Decker Manufacturing